सीमा शुल्क अधिनियम के तहत गिरफ्तार किया गया था तथा इस के बाद उन्हें दिनांक 4-2-86 को विदेशी मुद्रा संरक्षण और तस्करी-रोधी अधिनियम के अधीन नजरबन्द किया गया था। न्यायनिर्णयन की कार्यवाही पहले से ही आरम्भ की जा चुकी है तथा कानून के तहत उपयुक्त कारंवाई की जाएगी।

(ग) और (घ) मैसर्स एल० डी० टैक्सटाइल्स के व्यावसायिक परिसरों की तलाशी के दौरान 9 करोड़ रुपये का पालियस्टर स्टेपल फाइबर पकड़ा गया था और इसे जब्त कर लिया गया था।

Refund of excess Income Tax

2247. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to state:

(a) the number of complaints received by his Ministry for the refund of excess income-tax during the last two years;

(b) how many of these complaints have been redressed in favour of the assessees; and

(c) what steps have been taken by Government to ensure that wrong assessments are not made?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) The Central Board of Direct Taxes receives complaints from taxpayers in connection with all matters concerning Direct Taxes, majority of which relate to claim of refunds of excess income-tax. The total number of complaints received during the calendar years 1984 and 1985 were 1550 and 1587 respectively.

(b) The complaints disposed off during the calendar years 1984 and 1985 were 1508 and 1395 respectively. Settlement of the claims of refund is done by the assessing officers in accordance with the provisions of the Income-tax Act, 1961. It is the assessing officer alone who has to determine the income of an assessee and after allowing credit for taxes paid, grant refund due thereon, if any.

(c) Suitable instructions to the assessing officers are issued from time to time in the matter.

Smuggled Goods seized at Delhi and Bombay Airports

2248. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to state:

(a) what is the total value of the smuggled goods seized at Delhi and Bombay airports during the year 1985 and upto January, 1986;

(b) what is the number of persons apprehended in this connection and what are the details of the punishments given; and

(c) what is the number of employees of the Indian Airlines and Air-India found to be involved in these cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) and (b) Details of the value of smuggled goods seized and number of persons arrested under the Customs Act at Delhi and Bombay airports during the year 1985 and 1986 (upto January) are furnished below:—

Year	Value of goods seized (Rs. in crores)	No. of persons arrested
Bombay Airport;		
1985 . .	20·18	631
1986 . . (up to January)	1·41	83
Delhi Airport;		
1985 . .	9·72	210
1986 . . (up to January)	0·32	16